

activities as outlined in the Alaska Native Claims Settlement Act, its election as a 501(c)(28) tax exempt organization would be revoked and the trust would pay a tax on the fair market value of the assets held. This ensures that U.S. taxpayers will not underwrite forbidden transactions within the trusts or between the trusts and the beneficiaries.

This provision also requires a Settlement Trust to distribute at least 55 percent of its adjusted taxable income for each year. This would insure that Settlement Trusts fulfill a basic obligation to the beneficiaries.

In addition, the new provision requires trusts electing to be recognized as 501(c)(28) tax exempt organizations to withhold income tax from payments made to beneficiaries. There is, however, an important exception to this withholding provision. That exception would apply to third party payments made on the behalf of beneficiaries for educational, funeral, or medical benefits.

It is my hope that we will clarify the tax treatment of these Settlement

Trusts so that beneficiaries are treated in a fair and just manner.

THE VERY BAD DEBT BOXSCORE

Mr. HELMS. Mr. President, at the close of business yesterday, Monday, May 3, 1999, the federal debt stood at \$5,562,741,424,540.43 (Five trillion, five hundred sixty-two billion, seven hundred forty-one million, four hundred twenty-four thousand, five hundred forty dollars and forty-three cents).

Five years ago, May 3, 1994, the federal debt stood at \$4,569,524,000,000 (Four trillion, five hundred sixty-nine billion, five hundred twenty-four million).

Ten years ago, May 3, 1989, the federal debt stood at \$2,769,324,000,000 (Two trillion, seven hundred sixty-nine billion, three hundred twenty-four million).

Fifteen years ago, May 3, 1984, the federal debt stood at \$1,489,259,000,000 (One trillion, four hundred eighty-nine billion, two hundred fifty-nine million).

Twenty-five years ago, May 3, 1974, the federal debt stood at \$467,768,000,000

(Four hundred sixty-seven billion, seven hundred sixty-eight million) which reflects a debt increase of more than \$5 trillion—\$5,094,973,424,540.43 (Five trillion, ninety-four billion, nine hundred seventy-three million, four hundred twenty-four thousand, five hundred forty dollars and forty-three cents) during the past 25 years.

REVISED BUDGET LEVELS FOR FISCAL YEAR 1999

Mr. DOMENICI. Mr. President, pursuant to Sec. 209 of H. Con. Res. 68, the Concurrent Resolution on the Budget for Fiscal Year 2000, I hereby submit to the Senate revised budget levels for fiscal year 1999.

The following table displays the appropriations caps and the committee allocation levels that will be enforced for the remainder of fiscal year 1999.

I ask unanimous consent to have the table printed in the RECORD.

There being no objection, the table was ordered to be printed in the RECORD, as follows:

SENATE COMMITTEE BUDGET AUTHORITY AND OUTLAY ALLOCATIONS PURSUANT TO SECTION 302 OF THE CONGRESSIONAL BUDGET ACT, BUDGET YEAR TOTAL 1999

[In millions of dollars]

Committee	Direct spending jurisdiction		Entitlements funded in annual appropriations acts	
	Budget authority	Outlays	Budget authority	Outlays
Appropriations:				
Defense	279,891	271,403	0	0
General Purpose Discretionary	287,157	273,901	0	0
Violent Crime Reduction Trust Fund	5,800	4,953	0	0
Highways	0	21,885
Mass Transit	0	4,401
Mandatory	299,159	291,731	0	0
Total	872,007	868,274	0	0
Agriculture, Nutrition, and Forestry	8,931	6,362	17,273	9,183
Armed Services	48,285	48,158	0	0
Banking, Housing, and Urban Affairs	9,200	3,182	0	0
Commerce, Science, and Transportation	8,119	5,753	682	678
Energy and Natural Resources	2,185	2,163	40	39
Environmental and Public Works	28,591	1,365	0	0
Finance	694,516	688,064	146,033	146,926
Foreign Relations	10,908	12,141	0	0
Governmental Affairs	58,113	57,036	0	0
Judiciary	4,954	4,528	231	232
Labor and Human Resources	8,000	7,525	1,328	1,328
Rules and Administration	93	56	0	0
Veterans' Affairs	1,204	1,428	22,629	22,536
Indian Affairs	492	485	0	0
Small Business	0	(220)	0	0
Unassigned to Committee	(303,086)	(294,966)	0	0
Total	1,452,512	1,411,334	188,216	180,922

RECOGNITION OF KAREN MIKOLASY—WASHINGTON STATE TEACHER OF THE YEAR

Mr. GORTON. Mr. President, "Teacher"—Webster's defines a teacher as one who "imparts knowledge of or skill in" a particular subject matter. Teaching, of course, extends far beyond that clinical definition. Many teachers bring passion and dedication to their work that often reaches outside the classroom as teachers serve as mentors, coaches, advisors and friends to their students. Each of us can remember a teacher who inspired us, motivated us, even changed our lives.

The students at Shorecrest High School in Washington state have just such a teacher. Karen Mikolasy has taught for 28 years with passion for her students and for her work. She emphasizes consistency and standards. In Mrs. Mikolasy's class homework is handed in on time and papers are rewritten until they earn at least a B. That consistency in expectations also carries over to consistent positive reinforcement to her students—she tells them daily that it is a privilege to be their teacher. She says that in 28 years, not one day has gone by which she hasn't wanted to be in the classroom with her students.

I was honored to meet Mrs. Mikolasy a few weeks ago in my office while she was in DC to be recognized as the Washington State Teacher of the Year. In the few minutes I met with her, I understood why she won this honor. Her passion and commitment to educating and inspiring young people was clear. The words of her students however, are probably the best tribute.

One student characterized Mrs. Mikolasy this way: "... she teased, she nagged, fumed, roared, tested and laughed. She turned us into real readers. She led us through worlds both familiar and foreign. There are still rumors that hint at her unwavering

stance in class, but one legend should not be overlooked or forgotten. Mrs. Mikolasy is and always will be a masterful teacher."

Mrs. Mikolasy also tells a story about a package she received one day from a former student who is now a lawyer. The package, in which was a Mont Blanc pen, also included a note: "Dear teacher, big case, won lots of bucks! Won case because of writing. You taught writing: you get pen. I did writing: I get money. Spend money. Money gone? Do more writing, get more money. Writing not work, maybe I come get another writing lesson." It is said that while most Americans spend their living building careers, teachers spend their careers building lives. That certainly seems to be the case with Karen Mikolasy.

So today I recognize Karen Mikolasy with the Innovation in Education Award. This is an award I give out each week to recognize people who make a difference in our local communities. It is based on the common-sense idea, that it is parents and educators who look our children in the eyes every day who know best how to educate them. Karen Mikolasy is most deserving of this award.

Last night another experience made clear to me the impact teachers can have on their students. I attended an awards dinner for the "We the People . . . the Citizens and the Constitution" program. The program encourages junior high and high school students to study the constitution by developing competitive teams at each school. Each team has a teacher as a coach. Last night each teacher was recognized. There were no fewer than 1200 students giving their teachers standing ovations and cheering in appreciation of their efforts.

I also like to recognize all of the teachers in Washington state, who demonstrate their passion for teaching and for kids every day in the classroom. Today and the balance of this week is set aside to honor and celebrate teachers. I know that all of my colleagues will join me in recognizing our wonderful teachers across the nation.

RECOGNITION OF THE WASHINGTON STATE CHAMPIONS OF THE "WE THE PEOPLE . . . THE CITIZENS AND THE CONSTITUTION" COMPETITION

Mr. GORTON. Mr. President, this week's Innovation in Education Award recipient is an award winning class from Tahoma High School in Maple Valley, Washington. Earlier this year 29 exceptional students from Tahoma High School in Washington state won Washington state's competition testing their knowledge of the Constitution. As a result of that victory, this past weekend they were in Washington, D.C.

to participate in the national finals of the "We the People . . . The Citizen and the Constitution" program.

The "We the People . . . The Citizens and the Constitution" program, administered by the Center for Civic Education, provides our elementary and secondary students a strong foundation in the history and philosophical underpinnings of the Constitution. That foundation ultimately promotes a sense of civic responsibility in these students and provides them with the means to act effectively within a democratic society.

The final activity in this program, which took place April 30-May 3, is a simulated congressional hearing in which students "testify" before a panel of judges. Students demonstrate their knowledge and understanding of constitutional principles and have opportunities to evaluate, take, and defend positions on relevant historical and contemporary issues. I am happy to announce that I attended last night's award ceremony which the Tahoma High team won a regional award.

I am proud of the achievement of these students and am happy to recognize them. They are Adam Baldridge, Mary Basinger, Josh Bodily, Sydney Brumbach, Katie Carder, Erica Chavez, Elizabeth Dauenhauer, Steven Dekoker, Meaghan Denney, Nathan Dill, Marisa Dorazio, Jesse Duncan, Jayson Hart, Jon Hallstrom, Carolyn Hott, Daniel Linder, Casey Lineberger, Clark Lundberg, Karrie Pilgrim, Michael Pirog, David Rosales, Jason Shinn, Jeremy Sloan, Justin Sly, Donny Trieu, Orianna Tucker, Jessica Walker, Raymond Williams, and Elizabeth Zaleski. I also recognize Kathy Hand, the Washington state coordinator for the "We the People . . ." program, and Kristy Ulrich, the district coordinator.

Finally, I applaud Mark Oglesby and his assistant Stephanie Galloway, the teachers who have led their Tahoma High School class to this national competition, and have taught the past four state championship classes from Washington state. That track record shows great leadership and dedication to the education of their students.

I enjoyed meeting with the students this weekend and wish them the best for their future. They will certainly be well prepared for it.

MESSAGES FROM THE HOUSE

At 12:59 p.m., a message from the House of Representatives, delivered by Mr. Hanrahan, one of its reading clerks, announced that the House has passed the following bill, in which it requests the concurrence of the Senate:

H.R. 1480. An act to provide for the conservation and development of water and related resources, to authorize the United States Army Corps of Engineers to construct various projects for improvements to rivers

and harbors of the United States, and for other purposes.

The message also announced that the House has agreed to the following concurrent resolution, in which it requests the concurrence of the Senate:

H. Con. Res. 93. Concurrent resolution expressing the sense of the Congress regarding the social problem of child abuse and neglect and supporting efforts to enhance public awareness of this problem.

MEASURE REFERRED

The following concurrent resolution was read and referred as indicated:

H. Con. Res. 93. Concurrent resolution expressing the sense of the Congress regarding the social problem of child abuse and neglect and supporting efforts to enhance public awareness of this problem; to the Committee on the Judiciary.

EXECUTIVE AND OTHER COMMUNICATIONS

The following communications were laid before the Senate, together with accompanying papers, reports, and documents, which were referred as indicated:

EC-2823. A communication from the Administrator, General Services Administration, transmitting, pursuant to law, a report entitled "Fiscal Year 2000 Capital Investment and Leasing Program"; to the Committee on Environment and Public Works.

EC-2824. A communication from the Vice President, Communications, Tennessee Valley Authority, transmitting, pursuant to law, a report entitled "The Statistical Summary for Fiscal Year 1998"; to the Committee on Environment and Public Works.

EC-2825. A communication from the Assistant General Counsel for Regulations, Office of the Assistant Secretary for Housing—Federal Housing Commissioner, Department of Housing and Urban Development, transmitting, pursuant to law, the report of a rule entitled "Builder Warranty for High-Ratio FHA-Insured Single Family Mortgages for New Homes (FR-4288-C-02)" (RIN2502-AH08), received April 9, 1999; to the Committee on Banking, Housing, and Urban Affairs.

EC-2826. A communication from the Assistant General Counsel for Regulations, Office of the Assistant Secretary for Fair Housing and Equal Opportunity, Department of Housing and Urban Development, transmitting, pursuant to law, the report of a rule entitled "Fair Housing Complaint Processing; Plain Language Revision and Reorganization; Interim Rule (FR-4431-I-01)" (RIN2529-AA86), received April 27, 1999; to the Committee on Banking, Housing, and Urban Affairs.

EC-2827. A communication from the Assistant General Counsel for Regulations, Office of the Assistant Secretary for Public and Indian Housing, Department of Housing and Urban Development, transmitting, pursuant to law, the report of a rule entitled "Public Housing Agency Plans and Section 8 Certificate and Voucher Merger Rules; Announcement of Public Forums; Solicitation of Additional Public Comment on Relationship of PHA Plans to Consolidate Plan (FR-4420-N-02)" (RIN2577-AB89), received April 27, 1999; to the Committee on Banking, Housing, and Urban Affairs.

EC-2828. A communication from the Assistant General Counsel for Regulations, Office